IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

| CHRISTOPHER L. FINAZZO, | 08-cv-02176 (RS) |
|---|---|
| Plaintiff, vs. SECURITIES AND EXCHANGE COMMISSION, | MOTION BY THE SECURITIES AND EXCHANGE COMMISSION TO DISMISS THE COMPLAINT |
| Defendant. | |

The Securities and Exchange Commission moves to dismiss the Complaint for lack of subject matter jurisdiction. Fed. R. Civ. Proc. 12(b)(1). In the alternative, the Commission moves to dismiss the Complaint for failure to state a claim upon which relief can be granted. Fed. R. Civ. Proc. 12(b)(6). The points and authorities on which the Commission relies in support of its motion are detailed in the accompanying Memorandum of Law.

* * *

May 30, 2008

Respectfully submitted,

RICHARD M. HUMES Associate General Counsel

MELINDA HARDY Assistant General Counsel

/s/ Karen J. Shimp

KAREN J. SHIMP Senior Counsel

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